



CANNON BUILDING  
861 SILVER LAKE BLVD., SUITE 203  
DOVER, DELAWARE 19904-2467

**STATE OF DELAWARE  
BOARD OF ACCOUNTANCY**

TELEPHONE: (302) 744-4500  
FAX: (302) 739-2711  
WEBSITE: [DPR.DELAWARE.GOV](http://DPR.DELAWARE.GOV)  
EMAIL: [customerservice.dpr@state.de.us](mailto:customerservice.dpr@state.de.us)

PUBLIC MEETING MINUTES:	<b>BOARD OF ACCOUNTANCY</b>
DATA AND TIME:	<b>Wednesday, September 17, 2014 at 9:00 a.m.</b>
PLACE:	861 Silver Lake Boulevard, Dover, Delaware <b>Conference Room B</b> , second floor of the Cannon Building
MINUTES APPROVED:	October 15, 2014

**MEMBERS PRESENT**

Jeffrey Premo, Professional Member, President  
Karen Smith, Professional Member  
Robert Paretta, Educational Member  
John McManus, Professional Member  
Gary Pippin, Public Member

**ABSENT**

Judith Scarborough, Professional Member  
Robert Mosch, Professional Member  
Kathryn Schultz, Professional Member, Secretary

**DIVISION STAFF/DEPUTY ATTORNEY GENERAL**

Kevin Maloney, Deputy Attorney General  
LaTonya Brown, Administrative Specialist II

**ALSO PRESENT**

Dana Rubenstein, Delaware Society of CPA

**CALL TO ORDER**

Mr. Premo called the meeting to order at 9:00 am.

**REVIEW OF MINUTES**

A motion was made by Mr. Pippin, seconded by Mr. Paretta, to approve the minutes dated August 20, 2014. The motion carried unanimously.

**NEW BUSINESS**

Review of Combined CPA Certificate and Permit Applications

A motion was made by Ms. Smith, seconded by Mr. Paretta, to table the application of Erika Ruth Novstrup contingent upon his supervisor providing explanations of duties under each checked category on the affidavit. The motion carried unanimously.

#### Review of Firm Applications

A motion was made by Mr. McManus, seconded by Mr. Paretta, to approve the application of SN Friedman LLC. The motion carried unanimously.

A motion was made by Mr. McManus, seconded by Mr. Paretta, to approve the application of Diehl Foraker CPA's, LLC. The motion carried unanimously.

#### Ratification of CPA Certificate Applications

A motion was made by Mr. McManus, seconded by Mr. Paretta, to ratify the CPA Certificate applications of Shinobu Fujiwara, Ai Nakajimi, Trevor Yearwood, Yat Sum Lee Pang and Jiro Ishikawa. The motion carried unanimously.

#### Review of CPE Extension- Se Jung Jung

Mr. Jung sent an email requesting the Board's permission for an exemption of CPE's for the 2013-2015 renewal. The Board reviewed the email and discussed the exemption. A motion was made by Ms. Smith, seconded by Mr. Paretta, to deny the request for exemption. The motion carried unanimously.

#### Complaint Status

04-03-11	Closed
04-03-13	Referred to AG
04-02-12	Assigned to Board
04-02-13	Assigned to Hearing Officer
04-13-12	Referred to AG
04-05-13	Assigned to Hearing Officer
04-08-13	Open

### **CORRESPONDENCE**

#### Email from Nelli Levin

Mr. Levin sent an email questioning if the Board would accept the Professional Development Conference to fulfill his CPE credit hours. The Board reviewed the course. A motion was made by Mr. McManus, seconded by Mr. Pippin, to approve the conference as acceptable and can be used to fulfill the CPE requirements. The motion carried unanimously.

### **OTHER BUSINESS BEFORE THE BOARD**

#### Audit/Falsely Attesting (Mr. Mangler)

At the last meeting the Board requested to speak to Mr. Mangler regarding the audit. The Board questioned what the repercussions were if a licensee falsely attests. Mr. Mangler stated that he previously asked the Division about the volume of individuals that were scheduled for a rule to show cause hearing and the volume is very high. Due to a lot of international licensees the primary assumption is that they are not falsely attesting on purpose. The first step is to determine if it was done purposely. If they

come into compliance before the rule to show cause hearing, the hearing will be canceled. The Board stated that 99% of the licensees that falsely attest are aware that they are non-compliant. Mr. Mangler suggested that an alternative would be a change in the legislation that would include language that would allow the Board to levy a fine. Mr. Maloney stated the statute does include fining authority for each offense but it cannot be enforced until the end of the disciplinary process. Mr. Mangler stated that he will find out if the fine can be placed beforehand and get back to the Board.

#### Delaware Code

Ms. Brown handed out the memo from Mr. Mangler regarding the upcoming legislative session. Mr. Mangler explained the process that the Board has to take for a new or previously submitted legislation.

#### Update on ALD

Ms. Brown informed the Board that there are no new updates.

#### **PUBLIC COMMENT**

The Board discussed amending the Rules and Regulations (4.1.3 & 6.1.4) to include that the AICPA self-study program has to be taken within 10 years of the date of the application. The Board has decided to table this discussion until the next scheduled Board meeting.

#### **NEXT SCHEDULED MEETING**

The next meeting will be held October 15, 2014 at 9:00 am in Conference Room B, second floor of the Cannon Building, 861 Silver Lake Boulevard, Dover, Delaware.

#### **ADJOURNMENT**

A motion was made by Mr. Premo, seconded by Mr. Paretta, to adjourn the meeting. The motion carried unanimously. The meeting adjourned at 10:03 a.m.

Respectfully submitted,

A handwritten signature in black ink that reads "LaTonya Brown". The signature is written in a cursive, flowing style.

LaTonya Brown  
Administrative Specialist II